

**STATE of NEW HAMPSHIRE
DEPARTMENT OF INSURANCE
UNLICENSED COMPANIES PREMIUM TAX REPORT
YEAR ENDED DECEMBER 31, _____**

Life Insurance Companies **Due Date: March 1, _____**

Name of Company _____

Address of Company _____

Federal Tax Identification Number _____

NAIC Group Code _____ **NAIC Company Code** _____ **Domestic State** _____

1. Schedule T, Life Insurance Premium Written, Line 30 _____

2. Schedule T, Accident & Health Premium Written, Line 30 _____

3. Total (Line 1 + Line 2) _____

4. Tax Due at 4% Tax Rate (Line 3 x 4%) _____

The undersigned certifies that this report is true and correct according to the best of his information, knowledge, and belief.

PREPARER TITLE DATE

CONTACT INFORMATION:
ADDRESS _____

EMAIL _____

406-B:11 Unauthorized Insurance Premium Tax. –

I. Except as to premiums on lawfully procured surplus lines insurance pursuant to the surplus lines laws of this state, and premiums on unlicensed insurance procured by industrial insurers on which a tax has been paid pursuant to RSA 406-B:16, VI and premiums on independently procured insurance on which a tax has been paid pursuant to RSA 406-B:17, every unauthorized insurer shall pay to the commissioner before March 1 next succeeding the calendar year in which the insurance was so effectuated, continued or renewed a premium receipts tax of 4 percent of gross premiums charged for such insurance other than marine insurance and a premium receipts tax of 2 percent of gross premiums charged for such marine insurance on subjects resident, located or to be performed in this state. Such insurance on subjects resident, located or to be performed in this state procured through negotiations or an application, in whole or in part occurring or made within or from within or outside of this state, or for which premiums in whole or in part are remitted directly or indirectly from within or outside of this state, shall be deemed to be insurance procured, or continued or renewed in this state. The term "premium" includes all premiums, membership fees, assessments, dues, and any other consideration for insurance. Such tax shall be in lieu of all taxes and fire department dues. On default of any such unauthorized insurer in the payment of such tax the insured shall pay the tax. If the tax prescribed by this section is not paid within the time stated, the tax shall be increased by a penalty of 25 percent and by the amount of an additional penalty computed at the rate of one percent per month or any part thereof from the date such payment was due to the date paid.

II. If a policy covers risks or exposures only partially in this state, the tax payable shall be computed on the portions of the premium which are properly allocable to the risks or exposures located in this state. In determining the amount of premiums taxable in this state, all premiums written, procured, or received in this state and all premiums on policies negotiated in this state shall be deemed written on property or risks located or resident in this state, except such premiums as are properly allocated or apportioned and reported as taxable premiums of any other state or states.

Source. 1967, 237:1. 1971, 170:4. 2002, 207:39, eff. July 15, 2002